GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 – Providing of relief by conditional lowering of interest rate for tax periods of February, 2020 to April, 2020 – Orders - Issued.

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REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 123 Dated: 30-04-2020
Read the following:

1) The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
2) G.O.Ms.No.263, Revenue (CT-II) Department, Dated 29.6.2017.
3) Notification No.31/2020 - Central Tax, Department of Revenue, Ministry of Finance, Government of India, Dated:03.04-2020.
4) From the Chief Commissioner of State Tax, A.P., Letter No.CCW/ GST/74/ 2015, dated:13 -04-2020.

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**ORDER:**

The following notification will be published in an Extra Ordinary issue of the Andhra Pradesh Gazette, Dated:30-04-2020.

**NOTIFICATION**

In exercise of the powers conferred by sub-section (1) of section 50 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) (hereafter in this notification referred to as the said Act), read with section 148 of the said Act, the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following amendment to the notification issued in the G.O. Ms.No.263, Revenue (Commercial Taxes-II) Department, Dated. 29.06.2017 namely:–

**AMENDMENT**

In the said notification, in the first paragraph, the following provisos shall be inserted, namely: –

"Provided that, the rate of interest per annum shall be as specified in column (3) of the Table given below, for the class of registered persons, mentioned in the corresponding entry in column (2) of the said Table, who are required to furnish the returns in **FORM GSTR-3B**, but fail to furnish the said return along with payment of tax for the months mentioned in the corresponding entry in column (4) of the said Table by the due date, but furnish the said return according to the condition mentioned in the corresponding entry in column (5) of the said Table, namely:--

**Table**

| **S. No. (1)** | **Class of registered persons (2)** | **Rate of interest (3)** | **Tax period (4)** | **Condition (5)** |
|---|---|---|---|---|
| 1. | Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year | Nil for first 15 days from the due date, and 9 per cent thereafter | February, 2020, March 2020, April, 2020 | If return in **FORM GSTR-3B** is furnished on or before the 24th day of June, 2020. |

| | | | | |
|---|---|---|---|---|
| 2 | Taxpayers having an aggregate turnover of more than rupees 1.5 crores and up to rupees five crores in the preceding financial year | Nil | February, 2020, March, 2020 | If return in **FORM GSTR-3B** is furnished on or before the 29th day of June, 2020 |
| | | | April, 2020 | If return in **FORM GSTR-3B** is furnished on or before the 30th day of June, 2020 |
| 3. | Taxpayers having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year | Nil | February, 2020 | If return in **FORM GSTR-3B** is furnished on or before the 30th day of June, 2020 |
| | | | March, 2020 | If return in **FORM GSTR-3B** is furnished on or before the 3rd day of July, 2020 |
| | | | April, 2020 | If return in **FORM GSTR-3B** is furnished on or before the 6th day of July, 2020.". |

2. This notification shall be deemed to have come into force with effect from the 20th day of March, 2020.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHARA PRADESH)

PEEYUSH KUMAR
SPECIAL CHIEF SECRETARY TO GOVERNMENT (FAC)

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada).
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.
Copy to:
The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to the Hon'ble Deputy Chief Minister (Commercial Taxes & Excise).
The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).
The Law (H) Department
Sf/Sc.

//FORWARDED:: BY ORDER //

SECTION OFFICER